

2008-09 KYAE Administrative Policy

FINANCIAL REPORTING

Providers shall be reimbursed for reasonable, allowable and actual costs incurred if costs are specified in the contract. Providers must invoice on a monthly basis. Invoices are due on the 10th of each month. Final invoices are due to KYAE by close of business on June 16, 2009 for full reimbursement, unless notified otherwise in writing by KYAE. Partial reimbursement, up to 75% of the outstanding amount, will be considered for invoices received by June 30, 2009. Invoices received after June 30, 2009 will not be considered for reimbursement. Failure to comply with these deadlines may result in payment being delayed or withheld.

A line item in local program budgets allows for the use of up to 0.5 percent of the core services grant for GED ceremonies and refreshments for student activities.

A maximum of 15 percent of the core services grant funding may be used for administrative purposes. Fiscal agents serving multiple counties should be aware that:

- Any administrative functions performed at the county level must be budgeted at the county level.
- Instructional funds may not be used to cover administrative costs at the county level.
- Administrative funds from multiple counties must be used proportionately throughout the contracted counties.

Administrative expenses may not exceed 15 percent of the total amount invoiced for Workforce Alliance grants or 5 percent of the total invoiced for EL/Civics grants.

Corrections expenditures must be reported as a line item on invoices to KYAE.

WORKING CAPITAL ADVANCE

In accordance with the federal *Cash Management Improvement Act*, eligible providers that lack sufficient working capital may submit a written request for a working capital advance. The amount of the advance cannot exceed one quarter of the approved budget. Upon approval, the recipient of the advance must submit monthly invoices for cost reimbursement. If the total disbursement amount exceeds the actual costs incurred, the provider shall reimburse the Commonwealth.

EXPENDITURE REPORTS AND TIMESHEETS

Providers shall use the KYAE-10 Expenditure Report Form and the TS1 timesheet. A separate expenditure report form shall be completed for each program (core services, corrections, workplace education, etc.) by county. For fiscal agents administering more than one county, a report shall be submitted for each county individually and summarized collectively by contract. KYAE-10 reports shall indicate the funding source to which expenditures are charged. Incomplete or incorrect KYAE-10 reports shall be returned to the provider and may result in payment being delayed or withheld.

BUDGET AMENDMENT REQUEST FORM

Provider expenditures shall not exceed the line item allocations or budget total as specified in the contract. To make changes to the contract budget, providers must submit a Budget Amendment Request Form (page two of the Expenditure Report Form). To change a line item more than 10 percent, providers must indicate "amendment request" on the form. Written KYAE approval must be obtained before a provider may reallocate funds among line items. To change line item amounts by 10 percent or less, providers must submit the form and indicate the change as "realignment."

INVENTORY REPORTING

Providers shall submit an annual Inventory Report (INV-1) by August 31 of each year and list all purchases made during the previous contract year of non-consumable items with a useful life greater than one year.

RECORDS

County adult education programs shall maintain a folder on each student containing enrollment forms, assessment forms, standardized test scores and the student's educational plan. Student folders must be kept on file for three years.

Providers shall retain all records of financial transactions and accounts relating to this grant for a period of three years and shall make such records available for inspection and audit by KYAE staff members or an authorized representative of KYAE.

Documents of hours worked shall be maintained for KYAE-funded employees in the fiscal office and/or office of the program director.

DATA COLLECTION AND REPORTING

Providers are required to submit data electronically using the management information system. Failure to comply with the following deadlines may result in the withholding of payment:

- County adult education providers shall submit student data (for example, enrollment, goal attainment) by the 10th of the month for the previous month.
- Daily student contact and attendance hours shall be entered at least monthly by the 10th of the month for the previous month. NRS defines [contact and attendance hours](#) as "hours of instruction or instructional activity the learner receives from the program." Instructional activity includes any program-sponsored activity designed to promote student learning in the program curriculum, such as classroom instruction, assessment, tutoring or participation in a learning lab. (Note: Time spent on assessment can be counted only if the assessment is designed to inform placement decisions, assess progress or inform instruction. Time used to take the GED Tests, for example, cannot be counted as instructional activity.)"

- Providers shall update all separations by the last day of the quarter (September 30, December 31, March 31 and June 30).
- Final program year data shall be entered into AERIN by July 10.

KYAE regularly updates the AERIN Users' Manual and the KYAE Policy and Procedure Manual to incorporate NRS changes. Updates on system changes and revisions to the Users' Manual are announced and posted on [KYAE's Web site](#) and through e-mail.

New AERIN users are required to complete a training session prior to being issued a user identification number.

TECHNOLOGY

The fiscal agent is responsible for providing technical support to the adult education program as needed to ensure security of information, computer access for staff and students, and proper functionality of hardware and software.

Computer equipment purchased with KYAE funding must meet [minimum technology standards](#).

County programs must have at least one site with technology and connectivity to offer curriculum and related learning products available on the Internet.

The provider shall have a designated computer sufficient for KYAE's required information management system and have staff capable of maintaining and reporting accurate electronic data on program outcomes and performance. The provider shall make Internet access, including e-mail, available via a dedicated line.

Each program employee shall have an individual e-mail address, which must be entered in the KYAE AERIN (Adult Education Reporting Information Network) data management system.

EQUIPMENT AND SUPPLIES

Providers must have appropriate assessment and instructional materials to meet the needs of their students. The assessment instruments shall be kept in a secure environment according to vendor requirements.

Any non-consumable items purchased with adult education funds shall revert to Kentucky Adult Education at the end of the project or at program closure.

FACILITIES

Fiscal agents shall ensure that:

- All instructional facilities and services shall be in compliance with the Americans with Disabilities Act of 1990.
- All facilities shall have appropriate exterior and interior signage clearly identifying the adult education programs.

- All students shall have a safe, age-appropriate and student-friendly learning environment that is in good condition and properly maintained and has adequate space and equipment. Students shall not be required or permitted to receive KYAE-funded services in buildings or surroundings that are dangerous, unsanitary or hazardous to the student's health and safety. Adult education centers should be in a location that is easily accessible and has adequate parking. If it is determined through a KYAE site visit that the facility does not meet requirements, the fiscal agent may be asked to relocate the center to a more appropriate location or correct deficiencies.

Newly selected fiscal agents must work with the KYAE regional program support associates to identify appropriate adult education center locations.

COST FOR FACILITIES

State and federal funds are to be used for program services. Fiscal agents are encouraged to seek donated or in-kind space in order to provide maximum resources to the students. If lease expenditures are necessary, they shall meet the definition of reasonable as defined in federal circulars (A-87, A-122 and others) as applicable.